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# HOUSE BILL No. 1635

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 7.1-4.

**Synopsis:** Taxes on alcoholic beverages. Increases the excise taxes on alcoholic beverages.

**Effective:** July 1, 2005.

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January 19, 2005, read first time and referred to Committee on Public Policy and Veterans Affairs.

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Introduced

First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

## HOUSE BILL No. 1635

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 7.1-4-2-1 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1. An excise tax,  
3 referred to as the beer excise tax, at the rate of ~~eleven and one-half~~  
4 **forty-one cents (\$0.41)** a gallon is imposed upon the sale of  
5 beer or flavored malt beverage within Indiana.
- 6 SECTION 2. IC 7.1-4-3-1 IS AMENDED TO READ AS  
7 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1. ~~Rate of Tax:~~ An  
8 excise tax at the rate of ~~two nine~~ dollars and ~~sixty-eight~~ **fifty-nine** cents  
9 ~~(\$2.68)~~ **(\$9.59)** a gallon is imposed upon the sale, gift, or the  
10 withdrawal for sale or gift, of liquor and wine that contains twenty-one  
11 percent (21%), or more, of absolute alcohol reckoned by volume.
- 12 SECTION 3. IC 7.1-4-4-1 IS AMENDED TO READ AS  
13 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1. An excise tax at the  
14 rate of ~~forty-seven~~ **one dollar and sixty-eight** cents ~~(\$0.47)~~ **(\$1.68)** a  
15 gallon is imposed upon the manufacture and sale or gift, or withdrawal  
16 for sale or gift, of wine, except hard cider, within this state.
- 17 SECTION 4. IC 7.1-4-4.5-1 IS AMENDED TO READ AS

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1 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1. An excise tax at the  
 2 rate of ~~eleven and one-half~~ **forty-one** cents (~~\$0.115~~) (**\$0.41**) a gallon  
 3 is imposed upon the manufacture and sale or gift, or withdrawal for  
 4 sale or gift, of hard cider within Indiana.

5 SECTION 5. IC 7.1-4-5-1 IS AMENDED TO READ AS  
 6 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1. ~~Rate of Tax:~~ An  
 7 excise tax at the rate of ~~five~~ **eighteen** cents (~~5¢~~) (**\$0.18**) a gallon, or  
 8 fraction of a gallon, is imposed upon the sale, gift, exchange, or barter  
 9 of liquid malt or wort.

10 SECTION 6. [EFFECTIVE JULY 1, 2005] IC 7.1-4-2-1,  
 11 IC 7.1-4-3-1, IC 7.1-4-4-1, IC 7.1-4-4.5-1, and IC 7.1-4-5-1, all as  
 12 amended by this act, apply to transactions occurring after June 30,  
 13 2005.

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